

## WITHHOLDING OF RHODE ISLAND INCOME TAX – GENERAL INFORMATION

<u>Type of Return:</u>	<u>Form No.</u>	<u>Due Date:</u>
<u>Daily Withholding</u> (\$ 24,000. or more withheld each month)	<u>941-D-RI</u>	TO BE FILED WITH THE DIVISION OF TAXATION THE NEXT BANKING DAY AFTER THE PAYROLL IS PAID.
<u>Quarter-Monthly Withholding</u> (\$ 600. or more but less than \$ 24,000. withheld each month)	<u>941-QM-RI</u>	TO BE FILED WITH THE DIVISION OF TAXATION WITHIN THREE BANKING DAYS AFTER THE LAST DAY OF THE QUARTER-MONTHLY PERIOD.  “QUARTER-MONTHLY PERIOD” MEANS THE FIRST SEVEN DAYS OF A CALENDAR MONTH, THE EIGHTH DAY THROUGH THE FIFTEENTH DAY OF A CALENDAR MONTH, THE SIXTEENTH DAY THROUGH THE TWENTY- SECOND DAY OF A CALENDAR MONTH, AND THE TWENTY-THIRD THROUGH THE LAST DAY OF THE CALENDAR MONTH.
<u>Monthly Withholding</u> (\$ 50. or more but less than \$ 600. withheld each month)	<u>941-M-RI</u>	TO BE FILED WITH THE DIVISION OF TAXATION ON OR BEFORE THE 20 <sup>TH</sup> DAY OF THE SUCCEEDING MONTH, EXCEPT FOR THE MONTHS OF MARCH, JUNE, SEPTEMBER AND DECEMBER MAY BE FILED BY THE LAST DAY OF THE FOLLOWING MONTH.
<u>Quarterly Withholding</u> (Less than \$ 50. withheld each month)	<u>941-Q-RI</u>	TO BE FILED WITH THE DIVISION OF TAXATION ON OR BEFORE THE LAST DAY OF THE MONTH FOLLOWING THE END OF THE QUARTER.
<u>Reconciliation</u>	<u>W-3-RI</u>	TO BE FILED WITH THE DIVISION OF TAXATION ON OR BEFORE FEBRUARY 28 <sup>TH</sup> OR AT THE TERMINATION OF BUSINESS.

### NOTICE TO EMPLOYERS

Due to a recent change in the Rhode Island Income Tax Law, the state withholding tax is no longer a percentage of the federal tax withheld.

Effective for wages paid on or after July 1, 2001, employers are required to compute the Rhode Island Withholding Tax in accordance with the Percentage Method Schedule or the Withholding Tax Tables.

Further information may be obtained by calling Taxpayer Assistance at (401) 222-2905.

R. GARY CLARK  
TAX ADMINISTRATOR